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SERIES II No. 36

# OFFICIAL GAZETTE



# GOVERNMENT OF GOA

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## EXTRAORDINARY

### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

—  
Order

No. 4/5/2005-Fin(R&amp;C)

Read: Government Order No. 4/5/2005-Fin (R&C) dated 22-04-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-04-2010.

In exercise of the powers conferred by the proviso to sub-clause (a) of clause 2(A) of the Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005 (hereinafter referred to as the "said Scheme"), the Government of Goa hereby authorizes an additional period of benefit of tax exemption to the following classes of industrial units for the purposes of clause 2(A) of the said Scheme:

- (i) a small scale/medium scale/large scale industrial unit which is registered under the said Scheme and whose entitlement to avail the benefit of NPV and/or the tax exemption for the inter-State sales, for the balance un-expired period computed on 31-03-2005, expires or expired after 01-04-2007 but on or before 31-03-2010, but which has not availed/granted/applied for the benefit of additional period of tax exemption in terms of clause (i) of the Government Order No. 4/5/2005-Fin (R&C) dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010, though the unit was eligible for the said benefit in view of the said
- (ii) a small scale/medium scale/large scale industrial unit which is registered under the said Scheme and whose entitlement to avail the benefit of NPV and/or the tax exemption for the inter-State sales, for the balance un-expired period computed on 31-3-2005, expires after 31-3-2010, but which has not availed/granted/or applied for, the benefit of additional period of tax exemption in terms of clause (ii) of the Government Order No. 4/5/2005-Fin (R&C), dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010, though the unit was eligible for the said benefit in view of said Government Order dated 22-4-2010, shall be entitled to an additional period of tax exemption of three years, beyond it's normal entitlement computed as on 31-3-2005, in terms of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).
- (iii) a small scale industrial unit which graduated into medium scale industrial unit on or before 31-03-2011, shall be entitled for one year extra benefit of NPV under the said Scheme, in addition to it's entitlement being certified by the Commercial Tax Department, after considering the additional benefit available to such unit at (i) and (ii) above, if any.

Government Order dated 22-4-2010, shall be entitled to an additional period of tax exemption for two years beyond it's normal entitlement computed as on 31-3-2005 in terms of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964).

- (iv) a small scale/medium scale/large scale industrial unit which has already availed the benefit of additional period of exemption in addition to the balance un-expired period computed on 31-3-2005 in terms of the Government Order No. 4/5/2005-Fin(R&C), dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010, shall be entitled for an additional period of one year in pursuance of this Order.
- (v) a small scale/medium scale/large scale industrial unit which is availing or may be allowed to avail the benefit of additional period of exemption in addition to the balance un-expired period computed on 31-3-2005 in terms of the Government Order No. 4/5/2005-Fin(R&C), dated 22-4-2010, published in the Official Gazette, Extraordinary, Series II No. 4 dated 23-4-2010, shall continue to avail such benefits for a further period of one year, in addition/in continuation to what has been granted or to be granted in terms of Order dated 22-4-2010, referred hereinabove.

The following industrial units shall not be entitled to the benefit of additional period of tax exemption:

- (a) the industrial units which have been declared by the Central Government as of high polluting nature and to whom the tax exemption has been extended by the Government under special order.
- (b) the industrial unit whose tax exemption/entitlement of benefit of NPV expired on or before 01-04-2007.
- (c) the industrial units which are covered by the Schedule appended to item No. (ii) of sub-clause (e) of clause 2(A) of the said Scheme.
- (d) the small scale industrial unit upon it's graduation into medium scale industrial

unit, the period of entitlement to the extent it remains un-utilised on the date of it's graduation.

*Explanation:*

In case of the Industrial units which are covered under clauses (i), (ii), (iii), (iv) and (v) above who have availed the benefit of tax exemption under the said Scheme or the said Government Order No. 4/5/2005-Fin(R&C) dated 22-04-2010, a fresh exemption of one year or two years or three years, as the case may be, shall commence from the date of publication of this Order in the Official Gazette, subject to fulfillment of the eligibility criteria as stipulated in this Order, by such unit. Similarly, in case of the industrial units which are enjoying or allowed to continue to enjoy the benefit of tax exemption in terms of the said Scheme or the said Government Order dated 22-04-2010, the additional period of tax exemption in such case/cases, in terms of this Order, subject to fulfillment of the eligibility criteria as stipulated in this Order by such unit, shall commence from the date of expiry of the period in respect of existing benefit of tax exemption enjoyed or allowed to continue to enjoy.

The exemption granted hereinabove may be withdrawn, by the Commissioner, at any time, if it is noticed that the same is being enjoyed or enjoyed by furnishing false information or without being eligible to enjoy the same and the Commissioner shall be free to recover the entire sum towards the tax liability alongwith interest and penalty, as the case may be, as provided under the provisions of Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005) and rules framed thereunder.

This Order shall come into force with immediate effect.

By order and in the name of the Governor  
of Goa.

Sd/- (Ajit S. Pawaskar), Under Secretary, Finance  
(R&C).

Porvorim, 5th December, 2012.

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